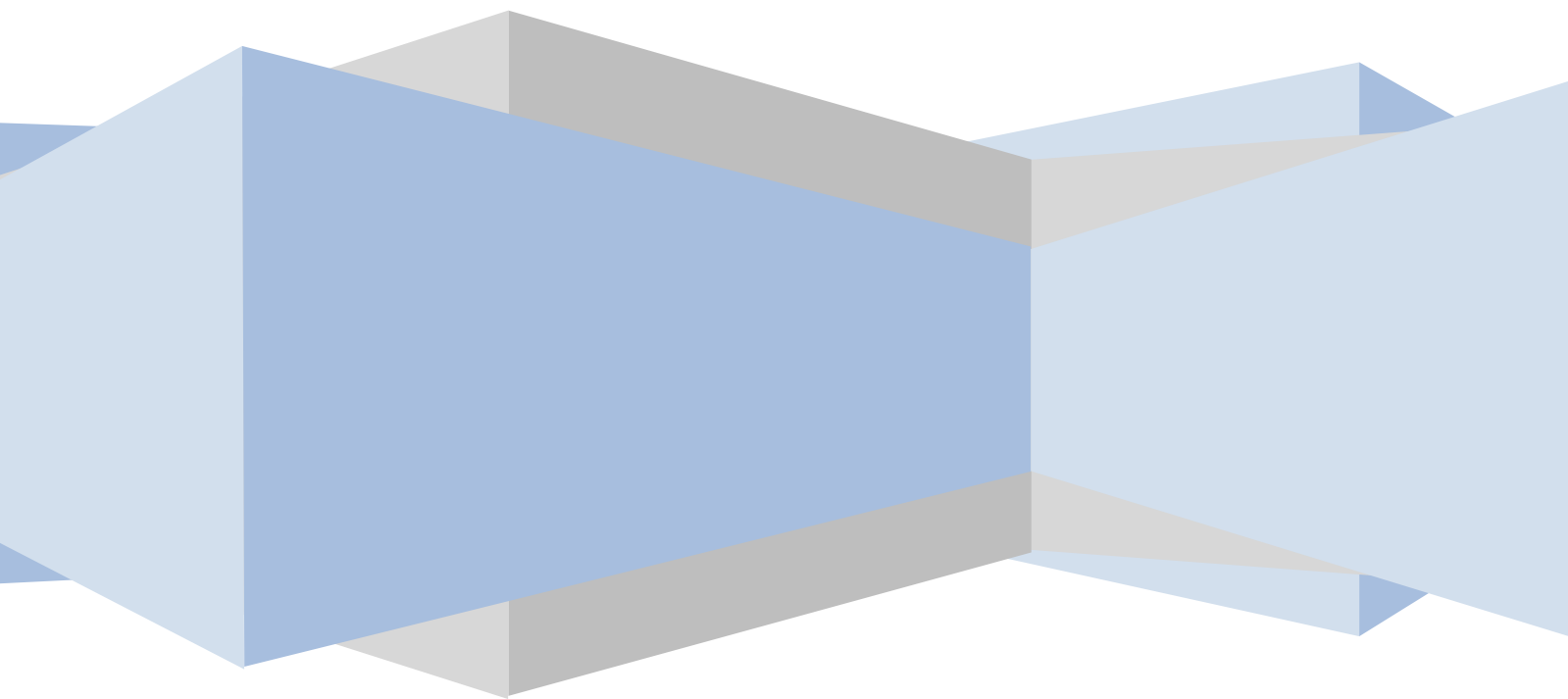


**CHRISTIAN YOUTH DEVELOPMENT AGENCY  
INTERNATIONAL-CYDAI  
AUDIT REPORT AND FINANCIAL  
STATEMENT FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2018**



**CHRISTIAN YOUTH DEVELOPMENT AGENCY INTERNATIONAL  
AUDIT REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018**

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**CHRISTIAN YOUTH DEVELOPMENT AGENCY-CYDAI  
DIRECTORATE AND ADMINISTRATION  
FOR THE YEAR ENDED 31:12:2018**

**ORGANIZATION INFORMATION**

**Board of directors**

	Name	Sex	Designation
1.	JOHN WEK WOL	Male	Chairman
2.	JAMES TENG DENG	Male	Executive Director
3.	JAMES BAK MAROL	Male	Board member
4.	AJOK CHUANG DANIEL	Female	Secretary

**Registered office**

Christian Youth Development Agency International  
Tongpiny Area  
South Sudan.

Tel, 0926230230

**Auditors**

Kilaka and Associates  
Certified Public Accountants  
Tombra Road

Opposite Eritrean Church,

Email: [pkilaka@gmail.com](mailto:pkilaka@gmail.com)

[kilakaandassociate@gmail.com](mailto:kilakaandassociate@gmail.com), Juba, South Sudan.

0916 327 481, 0924 809 114

.  
Equity Bank, Juba – South Sudan.

**Principal bankers**

**CHRISTIAN YOUTH DEVELOPMENT AGENCY INTERNATIONAL**  
**REPORT OF THE BOARD OF DIRECTORS**  
**FOR THE YEAR ENDED 31:12:2018**

The board of directors submits their report together with the audited financial statements for the year ended 31<sup>st</sup> December 2018, which disclose the state of affairs of the Organization.

**PRINCIPAL ACTIVITIES**

The Principal activity of the Organization is to engage the community in activities that are aimed at improving their welfare and livelihood technical aspect of lifecycle through women empowerment, awareness, participation, and ownership approaches.

**STATUS**

The Organization is incorporated in South Sudan under the South Sudan NGOs Act, and is domiciled in South Sudan. The address of the registered office is as set out on page one.

**Directorate**

The directors who held office during the year and to the date of this report are set out as follows:

**Board of Directors**

	Name		
1.	JOHN WEK WOL	Male	Chairman
2.	JAMES TENG DENG	Male	Board Member
3.	JAMES BAK MAROL	Male	Board Member
4.	AJOK CHUANG DANIEL	Female	Board Member

**Auditors**

During the year, Kilaka and Associates Auditors and Consultant firm were appointed as the Organizational auditors and accordance with South Sudan NGO act.

**BY ORDER OF THE BOARD**

**Executive Director Christian Youth Development Agency International**

**YOUTH DEVELOPMENT AGENCY INTERNATIONAL  
STATEMENT OF BOARD MEMBERS' RESPONSIBILITY FOR  
THE YEAR ENDED 31:12:2018**

The NGOs Act requires the Board of Directors to prepare Financial Statements for each financial year that gives a true and fair view of the state of affairs of the Organization as at the end of the financial year and of its profit or loss. It also requires the Board to ensure that the Organization keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the organization. They are also responsible for safeguarding the assets of the Organization.

The Board members accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and the requirements of the NGO's Act. The Board is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organization and of its surplus. The Board further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

**Executive Director Christian Youth Development Agency International**

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS TO MEMBERS OF AID SUPPORT COMMUNITY ORGANIZATION**

### **Audit Opinion**

We have audited the accompanying financial statements of Christian Youth Development Agency International set out on pages 8 to 14 which comprise the statement of financial position at 31 December 2018 and the statements of comprehensive income, changes in equity and cash flows for the year then ended and the notes to the financial statements, which include a summary of a significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of Aid Support Community Organization at 31 December 2018 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the NGOs' Act.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in South Sudan, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. The Board members are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of the South Sudan NGOs Act. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;

selecting and applying appropriate accounting policies; and making accounting estimate that are reasonable in the circumstances.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the directors for the financial statements**

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the South Sudan NGOs Act, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Based on our audit examination we conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, there is no material uncertainty related to events or conditions that may cast significant doubt on the ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, no future events foreseen or conditions that may cause the NGO to cease to continue as a going concern. We have evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**KILAKA AND ASSOCIATES**  
**Certified Public Accountants**  
**Date 29<sup>TH</sup> November 2019**



**CHRISTIAN YOUTH DEVELOPMENT AGENCY INTERNATIONAL**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018**

**STATEMENT OF FINANCIAL POSITION**

			<b>2018</b>
	<b>Note</b>	<b>USD ASSETS</b>	
Property, Plant and Equipment			42,000
			<u>42,000</u>
		<b>NON-CURRENT ASSETS</b>	
		<b>2</b>	
<b>CURRENT ASSETS</b>			
Receivables and prepayments		<b>3</b>	-
Cash and Bank Balances		<b>4</b>	74,077
			<u>74,077</u>
		74,077	
<b>TOTAL ASSETS</b>			<u><u>                    </u></u>
<b>EQUITY AND LIABILITIES</b>		<b>EQUITY</b>	
Accumulated Fund			113,777
			<u>113,777</u>
			<u><u>                    </u></u>
<b>CURRENT LIABILITIES</b>			
Payables		<b>6</b>	2,300
			<u>2,300</u>
		2,300	
<b>TOTAL EQUITY AND LIABILITIES</b>			<u><u>                    </u></u>

The explanatory notes on pages 8 to 11 form part of these financial statements

Independent auditor's report on pages 4 and 5

This Statement of Cash Receipts and Expenditure was approved on behalf of AID  
SUPPORT COMMUNITY ORGANISATION by:



DATE: 31/12/2018

JOHN WEK WOL  
Executive Director

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**CHRISTIAN YOUTH DEVELOPMENT AGENCY PINTERNATIONAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018**

**STATEMENT OF COMPREHENSIVE INCOME**

	<b>Schedules / Note</b>	<b>2018 USD</b>
Grant Income	<b>5</b>	178,165
<b>Total Income</b>		<hr/> 178,165
Personnel Costs	<b>I</b>	23,040
Project Costs	<b>II</b>	76,766
Administrative Costs	<b>III</b>	6,582
<b>Total Expenditure</b>		<hr/> 106,388
<b>Surplus for the year C/F</b>		71,777

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**CHRISTIAN YOUTH DEVELOPMENT AGENCY INTERNATIONAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018**

**STATEMENT OF CHANGES IN EQUITY 2018**

Notes 7

	<b>CASH BALANCE USD</b>	<b>ACCUMULATED FUND USD</b>	<b>TOTAL USD</b>
Balance at 1 January 2018	-		-
Project Cash Balance C/F at year end	74,077	42,000	74,077 Decrease in Reserves
-			
<b>Balance at 31 December 2018</b>	<b>74,077</b>	<b>42,000</b>	<b>116,077</b>

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**CHRISTIAN YOUTH DEVELOPMENT AGENCY INTERNATIONAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018**

**CASH FLOW STATEMENT**

	<b>2018</b>
<b>OPERATING ACTIVITIES</b>	<b>USD</b>
Operating Surplus/(Deficit) Increase/decrease in Reserves	71,777
Decrease/increase in Creditors	2,300
<b>NET CASH INFLOW FROM OPERATIONS</b>	<b>74,077</b>

## **INVESTING ACTIVITIES**

Acquisition of Fixed Assets	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	-
<b>TAXATION</b>	
Corporation Tax	-
<b>NET CASH FLOW BEFORE FINANCING</b>	<b>74,077</b>
<b>FINANCING</b>	
<b>NET INCREASE/(DECREASE) IN CASH EQUIVALENT</b>	<b>74,077</b>
<b>NET CASH BALANCE AT BEGINING OF THE YEAR</b>	-
<b>NET CASH BALANCE AT YEAR END</b>	<b>74,077</b>

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**CHRISTIAN YOUTH DEVELOPMENT AGENCY INTERNATIONAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of these financial statements a

**(a) Basis of preparation**

The financial statements are prepared in compliance with International accounting standard under the hi

convention. The preparation of financial statement in conformity with International Financial Reporting Standards requires the use of estimates and assumption. It also requires management to exercise its judgement in th applying the accounting policies adopted by the Organisation. Although such

estimates and assumptions are based on the directors' best knowledge of the information available  
 actual results may differ from the

**(b) Currency**

The accounts have been reported in USD Dollars currency

**(d) Basis of accounting**

The accounts have been prepared using cash accounting system

**(c) Depreciation**

Non Current Assets are stated at cost less depreciation calculated at reducing balance basis at the following annual rates:-

However this has not been charged in Income statement because of cash accounting system

- (i) Motor vehicle 25%
- 12.5%
- (ii) Furniture & Fitting 30%
- 37%
- (iii) Computers
- (iv) Generators

**2.MOVEMENT IN PROPERTY & EQUIPMENT**

	PHONE & COMPUTERS	EQUIPMENT VEHICLE	FURNITURE & FITTINGS	TOTAL
	USD	USD	USD	USD
Cost or valuation at 01.01.2018	4,000	30,000	4,500	42,000
Additions				-
<b>TOTAL</b>	<b>4,000</b>	<b>30,000</b>	<b>4,500</b>	<b>42,000</b>
Accumulated Dep at 01.01.2018	1,200	7,500	1,350	10,488
Charge for the Year	840	5,625	945	7,793
Net Book Value at 31.12.2018	<b>1,960</b>	<b>24,375</b>	<b>2,205</b>	<b>31,220</b>

**4. CASH BALANCE**

COOPERATIVE BANK  
**Total**

**2018**  
**USD**

74,077  
**74,077**



**CHRISTIAN YOUTH DEVELOPMENT  
AGENCY INTERNATIONAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31:12:2018  
NOTES TO THE ACCOUNTS**

5 **SCHEDULE OF GRANT INCOME RECEIVED DURING THE YEAR**

<b>Donor</b>	<b>2018</b>
	Amount
	<b>USD</b>
1 UNDP/FAO	<u>178,165</u>
<b>Total</b>	<b><u>178,165</u></b>

**SCHEDULE OF EXPENDITURE DURING THE YEAR**

	<b>2018</b>
<b>1 Personnel Cost</b>	USD
Salaries and Wages	<u>23,040</u>
<b>Sub- Total</b>	<b><u>23,040</u></b>
<b>11 Program Activities</b>	
Mobilization and Sensitaization	3,000
IEC materials for visibilty	3,520
Advocacy and Awareness	6,485
IDPS and the host Community	2,000
Incentive to enumerators	5,000
Training	2,780
Distribution Transport	39,294
Distribution of kits	12,000
Field staff	600
Monitoring Follow up visit	<u>2,087</u>
<b>Sub- Total</b>	<b><u>76,766</u></b>
<b>111 Administrative cost</b>	
Repairs and Maintenance	1000
Fuel	1800
Bank charges 232 Audit fees 2300	
Internet & Telephone	500

Equipments	750
<b>Sub-Total</b>	<b><u>6,582</u></b>

6 ACCOUNTS PAYABLE

Audit fees	2,300
<b>Total Amount</b>	<b><u>2,300</u></b>

